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ASSUMPTION PARISH SCHOOL BOARD
NAPOLEONVILLE, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS

JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 08/14/01



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ASSUMPTION PARISH SCHOOL BOARD
NAPOLEONVILLE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000



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INDEPENDENT AUDITORS' REPORT

The Members of the
Assumption Parish School Board
Napolconville, Louisiana

We have audited the accompanying general purpose financial statements of the Assumption Parish School Board as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the Assumption Parish School Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Assumption Parish School Board, as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2000 on our consideration of the Assumption Parish School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Assumption Parish School Board taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. In addition, the combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Postlethwaite & Netterville

October 24, 2000



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Members of the Assumption
Parish School Board
Napoleonville, Louisiana

We have audited the general purpose financial statements of Assumption Parish School Board as of and for the year ended June 30, 2000, and have issued our report thereon dated October 24, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Assumption Parish School Board's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Assumption Parish School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of Assumption Parish School Board in a separate letter dated October 24, 2000.

This report is intended solely for the information and use of the Assumption Parish School Board, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Pastlithwaite & McNeill

October 24, 2000



ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<u>Assets</u>			
Assets:			
Cash	\$ 1,776,713	\$ 851,516	\$ 742,001
Investments	3,918,446	-	912,367
Receivables	495,152	596,929	49,891
Due from other funds	575,544	39,244	-
Inventory	-	23,506	-
Other assets	28,708	-	-
Land, building and equipment	-	-	-
Amount available in debt service funds	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
Total assets	\$ <u>6,794,563</u>	\$ <u>1,511,195</u>	\$ <u>1,704,259</u>

The accompanying notes are an integral part of this statement.

<u>Fiduciary Fund Type</u>	<u>Account Groups</u>			
<u>Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	<u>Total (Memorandum Only)</u>	
\$ 295,288	\$ -	\$ -	\$ 3,665,518	
-	-	-	4,830,813	
-	-	-	1,141,972	
-	-	-	614,788	
-	-	-	23,506	
-	-	-	28,708	
-	27,046,511	-	27,046,511	
-	-	1,384,483	1,384,483	
-	-	2,497,883	2,497,883	
<u>\$ 295,288</u>	<u>\$ 27,046,511</u>	<u>\$ 3,882,366</u>	<u>\$ 41,234,182</u>	

ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 2000

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Salaries payable, payroll deductions and withholdings payable	\$ 2,672,689	\$ 433,674	\$ 15
Accounts payable	78,719	24,524	35,167
Due to other funds	39,244	290,950	284,594
Deposits due others	-	-	-
Bonds and certificates of indebtedness payable	-	-	-
Compensated absences payable	-	-	-
Total liabilities	<u>2,790,652</u>	<u>749,148</u>	<u>319,776</u>
Equity and other credits:			
Investment in general fixed assets	-	-	-
Fund balance:			
Reserved for inventory	-	23,506	-
Reserved for debt service	-	-	1,384,483
Reserved for operations	2,231,447	-	-
Reserved for capital projects	800,000	-	-
Unreserved, undesignated	972,464	738,541	-
Total fund equity	<u>4,003,911</u>	<u>762,047</u>	<u>1,384,483</u>
Total liabilities, equities, and other credits	\$ <u>6,794,563</u>	\$ <u>1,511,195</u>	\$ <u>1,704,259</u>

The accompanying notes are an integral part of this statement.



Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
	General Fixed Assets	General Long-Term Debt	
Agency			
\$ -	\$ -	\$ -	\$ 3,106,378
-	-	-	138,410
-	-	-	614,788
295,288	-	-	295,288
-	-	2,470,000	2,470,000
-	-	1,412,366	1,412,366
295,288	-	3,882,366	8,037,230
-	27,046,511	-	27,046,511
-	-	-	23,506
-	-	-	1,384,483
-	-	-	1,215,131
-	-	-	800,000
-	-	-	2,727,321
-	27,046,511	-	33,196,952
\$ 295,288	\$ 27,046,511	\$ 3,882,366	\$ 41,234,182

ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 2000

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Debt Service	
Revenues:				
Local sources:				
Taxes:				
Ad valorem	\$ 2,430,246	\$ -	\$ 309,732	\$ 2,739,978
Sales and use	3,411,630	-	852,890	4,264,520
Rentals, leases, and royalties	65,894	-	-	65,894
Food sales	-	420,766	-	420,766
Earnings on investments	205,955	14,892	62,856	283,703
Other	224,657	12	9	224,678
State sources:				
Unrestricted grants-in-aid	18,030,050	107,115	-	18,137,165
Restricted grants-in-aid	985,015	60,187	-	1,045,202
Federal sources:				
Restricted grants-in-aid - direct	44,270	-	-	44,270
Restricted grants-in-aid - subgrants	-	4,340,576	-	4,340,576
Commodities - United States				
Department of Agriculture	-	117,815	-	117,815
Total revenues	<u>25,397,717</u>	<u>5,061,363</u>	<u>1,225,487</u>	<u>31,684,567</u>
Expenditures:				
Current:				
Instruction:				
Regular education programs	10,417,044	-	-	10,417,044
Special education programs	3,684,147	2,313,815	-	5,997,962
Other education programs	750,824	-	-	750,824
Support services:				
Pupil support services	887,214	157,194	-	1,044,408
Instructional staff services	443,653	469,996	-	913,649
General administration services	794,453	1,447	23,190	819,090
School administration services	1,721,476	-	-	1,721,476
Business and central services	158,321	-	-	158,321
Plant operation and maintenance	2,383,575	32,861	489,361	2,905,797
Transportation	1,867,273	-	-	1,867,273
Central services	284,390	-	-	284,390

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED JUNE 30, 2000

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Debt Service	
Expenditures (continued):				
Non-Instructional Services:				
Food service	\$ 74,082	\$ 2,048,976	\$ -	\$ 2,123,058
Community service programs	10,000	-	-	10,000
Debt service:				
Principal retirement	-		245,000	245,000
Interest and bank charges	-		153,246	153,246
Capital Outlay	495,994	51,145	-	547,139
Total expenditures	23,972,446	5,075,434	910,797	29,958,677
Excess (deficiency) of revenues over expenditures	1,425,271	(14,071)	314,690	1,725,890
Other financing sources (uses):				
Operating transfers out	(283,374)	(83,386)	(284,594)	(651,354)
Payment to refunded bond escrow agent	-	-	(3,727,441)	(3,727,441)
Proceeds from refunding bonds	-	-	2,470,000	2,470,000
Operating transfers in	367,979	283,375	-	651,354
Total other financing sources (uses)	84,605	199,989	(1,542,035)	(1,257,441)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,509,876	185,918	(1,227,345)	468,449
Fund balances at beginning of year	2,494,035	576,129	2,611,828	5,681,992
Fund balances at end of year	\$ 4,003,911	\$ 762,047	\$ 1,384,483	\$ 6,150,441

The accompanying notes are an integral part of this statement.



ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES **BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS** **FOR THE YEAR ENDED JUNE 30, 2000**

	<u>General Fund</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>Revenues:</u>			
Local sources:			
Taxes:			
Ad valorem	\$ 2,312,133	\$ 2,430,246	\$ 118,113
Sales and use	3,300,000	3,411,630	111,630
Rentals, leases, and royalties	67,068	65,894	(1,174)
Food sales	-	-	-
Earnings on investments	275,000	205,955	(69,045)
Other	209,930	224,657	14,727
State sources:			
Unrestricted grants-in-aid	17,901,243	18,030,050	128,807
Restricted grants-in-aid	1,091,131	985,015	(106,116)
Federal sources:			
Restricted grants-in-aid - direct	47,044	44,270	(2,774)
Restricted grants-in-aid - subgrants	-	-	-
Commodities - United States			
Department of Agriculture	-	-	-
Total revenues	<u>25,203,549</u>	<u>25,397,717</u>	<u>194,168</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular education programs	10,444,777	10,417,044	27,733
Special education programs	3,732,425	3,684,147	48,278
Other education programs	764,158	750,824	13,334
Support services:			
Pupil support services	846,081	887,214	(41,133)
Instructional staff support services	434,326	443,653	(9,327)
General administration services	797,330	794,453	2,877
School administration services	1,742,569	1,721,476	21,093
Business and central services	158,367	158,321	46

The accompanying notes are an integral part of this statement.



Special Revenue Funds		
Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
-	-	-
445,966	420,766	(25,200)
10,126	14,892	4,766
390	12	(378)
107,115	107,115	-
13,381	60,187	46,806
-	-	-
4,060,219	4,340,576	280,357
133,700	117,815	(15,885)
<u>4,770,897</u>	<u>5,061,363</u>	<u>290,466</u>
-	-	-
2,180,452	2,313,815	(133,363)
-	-	-
152,843	157,194	(4,351)
472,033	469,996	2,037
-	1,447	(1,447)
-	-	-
-	-	-

ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2000

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
Expenditures (continued):			
Plant operation and maintenance	\$ 2,448,424	\$ 2,383,575	\$ 64,849
Transportation	1,803,842	1,867,273	(63,431)
Central services	295,415	284,390	11,025
Non-Instructional Services:			
Food service	73,847	74,082	(235)
Community service programs	10,000	10,000	-
Capital Outlay	519,962	495,994	23,968
Total expenditures	<u>24,071,523</u>	<u>23,972,446</u>	<u>99,077</u>
Excess (deficiency) of revenues over expenditures	<u>1,132,026</u>	<u>1,425,271</u>	<u>293,245</u>
Other financing sources(uses):			
Operating transfers out	(456,867)	(283,374)	173,493
Operating transfers in	<u>380,000</u>	<u>367,979</u>	<u>(12,021)</u>
Total other financing sources (uses)	<u>(76,867)</u>	<u>84,605</u>	<u>161,472</u>
Excess of revenues and other financing sources over expenditures and other financing sources (uses)	1,055,159	1,509,876	454,717
Fund balances at beginning of year	<u>2,494,035</u>	<u>2,494,035</u>	<u>-</u>
Fund balances at end of year	\$ <u><u>3,549,194</u></u>	\$ <u><u>4,003,911</u></u>	\$ <u><u>454,717</u></u>

The accompanying notes are an integral part of this statement.



Special Revenue Funds		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 34,467	\$ 32,861	\$ 1,606
-	-	-
-	-	-
1,996,044	2,048,976	(52,932)
-	-	-
-	51,145	(51,145)
<u>4,835,839</u>	<u>5,075,434</u>	<u>(239,595)</u>
<u>(64,942)</u>	<u>(14,071)</u>	<u>50,871</u>
(85,129)	(83,386)	1,743
<u>378,121</u>	<u>283,375</u>	<u>(94,746)</u>
<u>292,992</u>	<u>199,989</u>	<u>(93,003)</u>
228,050	185,918	(42,132)
<u>576,129</u>	<u>576,129</u>	<u>-</u>
\$ <u><u>804,179</u></u>	\$ <u><u>762,047</u></u>	\$ <u><u>(42,132)</u></u>

ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

I. Summary of Significant Accounting Policies

a. Reporting Entity

The Assumption Parish School Board (School Board) was created by Louisiana Revised Statute (LRS) 17:51 for the purpose of providing public education for the residents of Assumption Parish, Louisiana. The School Board is authorized by LRS 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is authorized to establish public schools as it deems necessary, to provide adequate school facilities for the children of the parish, to determine the number of teachers to be employed, and to determine local supplement to their salaries. The School Board is comprised of 9 members who are elected from 9 districts for a term of four years.

The School Board operates 11 schools within the parish with a total enrollment of approximately 4,863 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. Additionally, the School Board provides transportation and school food services for the students.

GASB Statement 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the School Board is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

b. Basis of Presentation - Fund Accounting

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

JUNE 30, 2000

1. **Summary of Significant Accounting Policies** (continued)

Governmental Fund Types:

Governmental funds are those through which most governmental functions of the School Board are financed. The acquisition, use and balances of the School Board's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the School Board's governmental fund types:

General Fund - The General Fund is the general operating fund of the School Board. It accounts for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to federal grant and entitlement programs established for various educational objectives.

Debt Service Fund - The Debt Service Funds, established to meet requirements of bond ordinances, are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

Fiduciary Fund Type:

Fiduciary funds are used to account for assets held by the School Board in a trustee or agency capacity. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations. Account groups are used to establish accounting control and accountability for the School Board's general fixed assets and general long-term debt.

General Fixed Asset Account Group - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed asset account group, rather than in the governmental funds.

General Long-Term Debt Account Group - Long-term debt, including capitalized lease payable and compensated absences payable, expected to be financed from governmental funds is accounted for in the general long-term debt account group.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

1. **Summary of Significant Accounting Policies** (continued)

c. **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental and fiduciary fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The governmental and fiduciary fund types are reported in the financial statements on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when they become both measurable and available. *Available* means expected to be collected within two months for property taxes and generally within the next twelve months for other revenues. The following practices in recording revenues and expenditures have been used for the governmental funds.

Revenues

Federal and state entitlements (which include state equalization and state revenue sharing) are recorded as unrestricted grants in-aid when available and measurable. Federal and state grants which are restricted as to the purpose of the expenditures are recorded when the reimbursable expenditures have been made.

Revenues from local sources consist primarily of property and sales taxes. Property tax revenues are recorded in the year the taxes are due and payable. Property tax revenues are accrued at fiscal year end to the extent that they have been collected and unremitted by the Assumption Parish Tax Collector's Office. Sales taxes are recognized as revenues when received by the School Board. Other revenues from local sources consist principally of interest income which is recognized as revenue when earned.

Expenditures

Salaries are recorded as expenditures when incurred. Nine-month employee salaries are incurred over a nine month period but paid over a twelve month period.

Compensated absences are recognized as expenditures when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

1. **Summary of Significant Accounting Policies** (continued)

Expenditures (continued)

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

Principal and interest on general long-term debt are not recognized until due.

All other expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred if it is expected to be paid within the next twelve months. Liabilities which will not be liquidated with expendable available financial resources are recorded in the general long-term debt account group.

d. Budget Practices

The proposed budgets were completed and made available for public inspection at the school board office. A public hearing was held for suggestions and comments from taxpayers. The proposed budgets were formally adopted by the School Board after the public hearing. The funds for which budgets were prepared included proposed expenditures and the means of financing them, and were published in the official journal ten days prior to the public hearings.

The budgets for the General and Special Revenue Funds were prepared on the modified accrual basis of accounting. Formal budgetary integration is used during the year as a management control device. Any part of appropriations which is not expensed is reappropriated in the next year. Current year transactions which are directly related to prior year's budget are reappropriated in the current year.

The School Board is authorized to transfer amounts between line items within any fund. When actual revenues within a fund are failing to meet estimated annual budgeted revenues by five percent or more, and/or actual expenditures within a fund are exceeding estimated budgeted expenditures by five percent or more, a budget amendment to reflect such changes is adopted by the School Board in an open meeting. Budgeted amounts included in the financial statements include the original adopted budget and all subsequent amendments. Amendments to the budget were not material.

c. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded, is not employed by the General Fund.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

1. **Summary of Significant Accounting Policies** (continued)

f. **Cash and Certificates of Deposit**

Cash includes deposit accounts, money market accounts, and Certificates of Deposit. Under state law, the Assumption Parish School Board may deposit funds and invest in Certificates of Deposit within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States.

g. **Investments**

The Assumption Parish School Board may also invest in bonds, debentures, and other indebtedness which are fully guaranteed by the United States, issued or guaranteed by federal agencies backed by full faith and credit of the United States and issued or guaranteed by United States instrumentalities which are federally sponsored. Investments are stated at fair value. Fair value was determined using quoted market prices.

Investment income includes interest earned, realized gains and losses, and unrealized gains and losses (changes in fair value).

h. **Federal Grants Receivable**

Federal grants receivable consists of receivables for reimbursement of expenditures under various federal programs and grants. All amounts are expected to be collected within the next twelve months.

i. **Inventory**

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Education. The commodities are recorded as revenues and expenditures when consumed. All inventory items purchased are valued at the lower of cost (first-in, first-out) or market, and donated commodities are assigned values based on information provided by the United States Department of Agriculture.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

1. **Summary of Significant Accounting Policies** (continued)

j. **General Fixed Assets**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed assets account group are not depreciated.

k. **Compensated Absences**

All 12-month employees earn from 5 to 15 days of vacation leave each year, depending on length of service with the School Board. Up to five days of vacation leave may be carried forward to the next calendar year and must be used in the following fiscal year or it is forfeited.

All school board employees earn 10 days of sick leave each year. Sick leave can be accumulated without limitation. Upon death or retirement, a maximum of 25 days of unused sick leave is paid to the employee or designated heir at the employee's current rate of pay. Under the Louisiana Teacher's Retirement System, the unused sick leave is used in the retirement benefit computation as earned service. Under the Louisiana School Employees Retirement System, all unpaid sick leave, which excludes the 25 days paid, is used in the retirement benefit computation as earned service. Any employee with a teaching certificate is entitled, subject to approval by the School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Leave may be granted for rest and recuperation and professional and cultural improvement.

At June 30, 2000, employees of the School Board have accumulated and vested \$1,412,366 of compensated absence benefits.

The cost of compensated absence privileges is recognized as a current year expenditure in the General Fund when leave is actually taken, or when employees or their heirs are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

1. **Summary of Significant Accounting Policies** (continued)

l. **Sales, Use and Property Taxes**

The Assumption Parish School Board is authorized to collect a two and one-half percent sales and use tax within Assumption Parish. One percent of this sales and use tax, approved by the voters of the parish on April 24, 1965, is dedicated for the payment of teachers' salaries and/or for the operation of the public schools in Assumption Parish. The other one percent sales tax was approved by voters of the parish on November 28, 1981. The proceeds of this sales tax are to be used for the payment of salaries of teachers and other school employees, and for operation and maintenance and/or for capital improvements to the public schools of Assumption Parish. The one-half of one percent sales and use tax was approved by voters on May 1, 1999. The proceeds are to be used to pay the Tax Refunding Sales Tax Bonds, Series 1999, and after making all required bond payments, are to be used for providing additional funds for the acquisition, installation, maintenance, and operation of air conditioning systems in parish schools, including the payment of utility costs with any excess to be transferred to the general fund.

The School Board is also authorized to collect a two percent sales and use tax levied by the Assumption Parish Police Jury. In addition, the School Board is authorized to collect a one percent sales and use tax levied by the Village of Napoleonville. Both the Jury and the Village pay the School Board a fixed collection fee. The collection and distribution of the sales taxes are accounted for in the Sales Tax Agency Fund.

Ad valorem taxes are collected by the Assumption Parish Tax Collector's Office and remitted to the School Board on a monthly basis. Values are established by the Assumption Parish Assessor's Office each year based on 10% of the assessed market value of residential property and commercial land and on 15% of the assessed market value of commercial buildings, public utilities and personal property.

Ad valorem taxes are assessed and levied on a calendar year basis, based on the assessed value on January 1 of the assessment year. However, before taxes can be levied, the tax rolls must be submitted to the State Tax Commission for approval. Taxes are due and payable by November 15. An enforceable lien attaches on the property as of November 15. As of December 31, taxes become delinquent and interest and penalty accrue. Taxes are generally collected in January, February and March of the fiscal year.

m. **Total Columns**

Total columns on the general-purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

1. **Summary of Significant Accounting Policies** (continued)

n. **Risk Management**

The School Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption, errors and omissions; employee injuries and illnesses, natural disasters; and employee health benefits. The School Board carries commercial insurance for all risks of loss.

2. **Cash and Certificates of Deposit**

The allowable types of deposit accounts are discussed in footnote 1f.

At June 30, 2000 the School Board has cash and Certificates of Deposit (book balances) totaling \$3,665,518 as follows:

Deposit accounts	\$ 1,331
Money market accounts	<u>3,664,187</u>
Total cash	<u>\$ 3,665,518</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2000, the School Board has \$3,128,620 in deposits (collected bank balances). These deposits are secured from risk by \$336,269 of federal deposit insurance and \$2,792,351 held by the financial institution's agent but not in the School Board's name (GASB 3).

3. **Investments**

At June 30, 2000, the investments of the School Board consisted of United States governmental securities. The securities are held by the broker-dealer but not in the name of the School Board (GASB Category 3).

Investment income at June 30, 2000 consists of the following:

	<u>General Fund</u>	<u>Debt Service Fund</u>
Interest Income	\$ 314,069	\$ 85,063
Change in Market Value	<u>(108,114)</u>	<u>(22,207)</u>
	<u>\$ 205,955</u>	<u>\$ 62,856</u>

ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

4. **Ad Valorem Taxes**

The following is a summary of authorized and levied parishwide ad valorem taxes for the fiscal year ended June 30, 2000:

	<u>Millage</u>
Constitutional	5.21
Maintenance and operating	6.12
Bond and interest	5.00
Special tax - operations	<u>27.90</u>
Total millage	<u>44.23</u>

5. **Due From/To Other Funds**

Individual balances due from/to other funds are as follows:

<u>Fund</u>	<u>Due from other funds</u>	<u>Due to other funds</u>
General Fund	\$ 575,544	\$ 39,244
Special Revenue Funds:		
Title I	-	7,638
Title VI	-	30,492
IDEA, Preschool, Part H	-	68,299
Vocational Education	326	49,857
Head Start	-	44,739
Title IV (Drug-Free)	-	3,767
Adult Education	141	26,773
Title II	632	6,151
8 g Programs	13,114	14,825
JTPA Programs	25,031	24,208
LEARN	-	14,201
Debt Service Fund:		
'92 Debt Service Fund	-	284,594
Total	<u>\$ 614,788</u>	<u>\$ 614,788</u>



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

6. Property, Plant and Equipment

	<u>Balance</u> <u>6/30/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/00</u>
Land	\$ 384,478	\$ -	\$ -	\$ 384,478
Buildings	17,450,079	489,979	-	17,940,058
Improvements	3,112,332	41,536	-	3,153,868
Construction in progress	234,951	41,800	234,951	41,800
Furniture and equipment	5,259,040	578,209	310,942	5,526,307
	<u>\$ 26,440,880</u>	<u>\$ 1,151,524</u>	<u>\$ 545,893</u>	<u>\$ 27,046,511</u>

General Long-term Debt

The following is a summary of the changes in general long-term debt for the year ended June 30, 2000:

	<u>Bonds</u>	<u>Compensated</u> <u>Absences</u>	<u>Total</u>
Balance, June 30, 1999	\$ 3,885,000	\$ 1,341,575	\$ 5,226,575
Additions	2,470,000	140,038	2,610,038
Retirements	(3,885,000)	(69,247)	(3,954,247)
Balance, June 30, 2000	<u>\$ 2,470,000</u>	<u>\$ 1,412,366</u>	<u>\$ 3,882,366</u>

A schedule of the bonds outstanding as of June 30, 2000 is as follows:

<u>Bond Issue</u>	<u>Original</u> <u>Issue</u>	<u>Interest</u> <u>Rates</u>	<u>Final</u> <u>Payment</u> <u>Due</u>	<u>Interest</u> <u>to</u> <u>Maturity</u>	<u>Principal</u> <u>Outstanding</u>
School District No. 1 Refunding Bond Series 1999	\$1,850,000	4.7% to 8.0%	9/01/09	<u>\$509,603</u>	<u>\$1,850,000</u>
Refunding Sales Tax Bonds District No. 1: Series 1999	\$620,000	4.2% to 5.4%	10/01/12	<u>\$233,331</u>	<u>\$620,000</u>

The School Board accumulates the tax proceeds in the Debt Service Funds. At June 30, 2000, the School Board has accumulated \$1,384,483 in the debt service funds for future debt service requirements.

The School Board is in compliance with the requirements of its long-term debt agreements.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

7. **General Long-term Debt** (continued)

The annual requirements to amortize all debt outstanding at June 30, 2000, including interest payments of \$742,934 for the general obligation bonds are as follows:

Year Ending <u>June 30</u>	School District <u>Number 1</u>	Refunding Sales Tax Bonds <u>Number 1</u>	<u>Total</u>
2001	\$ 246,105	\$ 60,438	\$ 306,543
2002	234,105	64,029	298,134
2003	238,568	67,330	305,898
2004	229,575	65,470	295,045
2005	235,890	68,450	304,340
Thereafter	<u>1,175,360</u>	<u>527,614</u>	<u>1,702,974</u>
	<u>\$ 2,359,603</u>	<u>\$ 853,331</u>	<u>\$ 3,212,934</u>

On October 1, 1999 the School Board issued \$1.85 million in General Obligation Bonds with an average interest rate of 5.6 percent to advance refund \$2.8 million of outstanding 1993 Series bonds with an average interest rate of 4.06 percent. The net proceeds of \$1.808 million (after payment of \$36 thousand in underwriting fees, insurance, and other issuance costs) plus an additional \$1.015 million of 1993 Series sinking fund monies were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1993 Series bonds. As a result, the 1993 Series bonds are considered to be defeased and the liability for those bonds has been removed from the general long-term debt account group.

The School Board advance refunded the 1993 Series bonds to reduce its annual debt service payments over the next 5 years by almost \$2 million and to extend its debt service payments an additional 5 years in order to have extra current funding available for general operations. This advance refunding resulted in an economic loss (difference between the present values of the debt service payments on the old and new debt) of \$62 thousand.

On October 1, 1999 the School Board issued \$620 thousand in Sales Tax Bonds with an average interest rate of 5 percent to advance refund \$1.08 million of outstanding 1992 Series bonds with an average interest rate of 6 percent. The net proceeds of \$580 thousand (after payment of \$35 thousand in underwriting fees, insurance, and other issuance costs) plus an additional \$255 thousand of 1992 Series sinking fund monies were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1992 Series bonds. As a result, the 1992 Series bonds are considered to be defeased and the liability for those bonds has been removed from the general long-term debt account group.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

7. **General Long-term Debt** (continued)

The School Board advance refunded the 1992 Series bonds to reduce its annual debt service payments over the next 3 years by almost \$750 thousand and to extend its debt service payment an additional 10 years in order to have extra current funding available for general operations. This advance refunding resulted in an economic loss (difference between the present values of the debt service payments on the old and new debt) of \$34 thousand.

8. **Defined Benefit Pension Plans**

Plan Description - Substantially all School Board employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employee retirement systems. Each system is administered and controlled at the State level by a separate board of trustees, with contribution rates and benefit provisions approved by the Louisiana Legislature. Participation in the Teachers' Retirement System is divided into two plans - the Teachers' Regular Plan and the Teachers' Plan B. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits under each plan.

Each of the Systems issued an annual publicly available financial report that includes financial statements and required supplementary information for the system. These reports may be obtained by writing to or calling:

Teachers Retirement System - 8401 United Plaza Blvd.
P. O. Box 94123, Baton Rouge, Louisiana 70804-9123
(225) 925-6446

School Employees' Retirement System - 8660 United Plaza Blvd.
Baton Rouge, LA 70809
(225) 925-6484

Funding Policy - Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contributions rates in effect for the year ended June 30, 2000, for the School Board and covered employees were as follows:

	<u>School Board</u>			<u>Employees</u>		
	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Teachers' Retirement System:						
Regular Plan	15.20%	16.50%	16.40%	8.00%	8.00%	8.00%
Plan B	15.20%	16.50%	16.40%	5.00%	5.00%	9.10%
School Employees' Retirement System	-	6.00%	6.00%	6.35%	6.35%	6.35%
LA State Employees' Retirement System	12.30%	12.40%	13.00%	7.50%	7.50%	7.50%



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

8. **Defined Benefit Pension Plans** (continued)

As provided by Louisiana Revised Statute 11:103, the School Board's contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The contribution requirements to the systems which substantially equaled the expenditures for each of these years were as follows:

	<u>2000</u>	<u>1999</u>	<u>1998</u>
Teachers' Retirement System:			
Regular Plan	\$ 2,098,750	\$ 2,072,778	\$ 1,778,686
Plan B	\$ 94,456	\$ 104,155	\$ 99,513
School Employees' Retirement System	\$ -	\$ 110,745	\$ 108,905
LA State Employees' Retirement System	\$ 9,446	\$ 5,931	\$ 5,823

9. **Postretirement Benefits**

The School Board in accordance with State statutes, provides certain postretirement health care and life insurance benefits to its former employees. Substantially all of the School Board's employees may become eligible for such benefits based upon age and years of service. The health insurance premiums are paid jointly by the School Board and the retirees. For the year ended June 30, 2000, the School Board paid approximately 84% of the health insurance premiums for retired employees. The cost of retirement health care is recognized as an expenditure/expense as premiums are paid. For fiscal year 2000, the School Board's cost for providing all health care and life insurance benefits to the 561 active and 223 retired employees and their dependents amounted to \$2,110,996.

The School Board has a continuing future obligation for life insurance and health care benefits for retired teachers and noninstructional employees and their dependents. This future liability is not funded but will be payable by the General Fund out of future years' operations. Although actuarial consultants estimated that this future liability is significant, current generally accepted accounting principles do not require the School Board to reflect this liability in the general-purpose financial statements.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

10. **Changes in Agency Deposits Due Others**

A summary of changes in agency fund deposits due others are as follows:

	<u>Balance beginning of year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance end of year</u>
Sales Tax Fund	(\$ 208)	\$ 7,564,513	(\$ 7,561,470)	\$ 2,835
School Activity Agency Fund	<u>268,441</u>	<u>1,097,798</u>	<u>(1,073,786)</u>	<u>292,453</u>
Total	<u>\$268,233</u>	<u>\$ 8,662,311</u>	<u>(\$ 8,635,256)</u>	<u>\$ 295,288</u>

11. **Excess of Expenditures Over Appropriations in Individual Funds**

The following funds had expenditures in excess of their budgets:

	<u>Expenditures</u>	<u>Appropriations</u>	<u>Excess</u>
Title IV (Drug-Free)	\$ 35,674	\$ 34,884	\$ 790
Vocational Education	\$ 82,332	\$ 69,980	\$ 12,352
Head Start	\$ 567,486	\$ 504,607	\$ 62,879
LEARN	\$ 94,161	\$ 54,410	\$ 39,751
Title I	\$ 1,533,173	\$ 1,493,674	\$ 39,499
Lunch	\$ 2,048,976	\$ 1,996,044	\$ 52,932
Foreign Language Assistance Program	\$ 6,723	\$ 5,000	\$ 1,723

12. **Litigation and Claims**

The School Board is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the board's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the government.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

13. **Commitments**

As of June 30, 2000, the School Board was committed to purchase agreements totaling \$121,024. Of this amount, \$41,800 was expended at June 30, 2000.

14. **Subsequent Events**

Subsequent to year end, the School Board awarded bids or entered into contracts totaling \$70,428.



COMBINING STATEMENTS
SUPPLEMENTAL INFORMATION



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

SPECIAL REVENUE FUNDS
JUNE 30, 2000

Special revenue funds account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specific purposes. These funds for the most part are established for specific educational purposes and funded through U.S. Department of Education or the Louisiana State Department of Education.

TITLE I

Title I of the Elementary and Secondary Education Act (ESEA) is a program for economically and educationally deprived school children that is federally financed, state-administered, and locally operated by the School Board. The Title I services are provided through various projects that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

TITLE VI

Title VI of the Elementary and Secondary Education Act (ESEA) is a program by which the federal government provides funds for purposes which the School Board may designate with approval of the Louisiana Department of Education. The Assumption Parish School Board used Title VI funds to purchase audio-visual material, equipment, and library resources.

IDEA, PRESCHOOL

IDEA and Preschool are federally funded programs. IDEA Part -B serves students ages 3 through 21 who have been found eligible through Bulletin 1508, for special education services. The funds are used for materials, supplies, and equipment for direct instruction in special education classes. The Pre-School Flow Through funds target the education of students ages 3 through 5 who have been found eligible, through Bulletin 1508, for special education services within a non-categorical preschool setting or for those needing only speech services. The funds are used for supplies for direct instruction.

DRUG-FREE SCHOOLS AND COMMUNITIES ACT-- TITLE IV

The Drug-Free Schools and Communities Act -- Title IV is a federally funded program designed to serve students in grades Kindergarten through the 12th grade. Funds are distributed by the State Department of Education as per an established formula for public and non-public schools. All funds are received on a reimbursement basis.

The local education agency's responsibility is to establish and implement comprehensive drug abuse education and prevention programs to be coordinated for all students in elementary and secondary schools that are mandatory, appropriate, and developmentally based.

VOCATIONAL EDUCATION

Vocational Education is a federally funded program restricted to expenditures for salaries, supplies, and equipment to be used in vocational education programs.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

SPECIAL REVENUE FUNDS
JUNE 30, 2000

HEAD START

The Head Start program is a federally financed program that provides comprehensive health, educational, nutritional, social, and other services to economically disadvantaged children and their families and to involve parents in their children's activities so that the children will attain overall social competence.

ADULT EDUCATION

Adult Education is a federally funded program offering higher education opportunities to persons who are aged 16 or older. The program also contains a state funded portion.

EDUCATION FOR ECONOMIC SECURITY ACT (EESA) - TITLE II

Education for Economic Security Act - Title II is a federally funded program to provide financial assistance to improve the skills of teachers in the instructional areas of mathematics, science, computer learning, and foreign languages; and increase the access of all students to this instruction.

PROJECT INDEPENDENCE

The Project Independence program is a federally funded program to provide training to persons currently receiving welfare assistance so that they may enter the workforce and become less dependent upon public assistance programs.

8g PROGRAMS

Multi Sensory is a state funded program that serves students in Kindergarten through 9th grade. The funds are used to provide multisensory art experiences to students at these levels.

The 8(g) Textbook Programs are state grants provided by the State Board of Elementary and Secondary Education to create a program which enhances or builds upon regular classroom instruction.

The purpose of the Student Enhancement Program is to implement an early childhood/parent education activity designed to improve the readiness of 4-year old children through a developmentally appropriate curriculum and through early intervention strategies with their families.

The Building a Generation of Enthusiastic Readers Program provides computer hardware and software to enhance reading, grammar, spelling, phonics, and writing skills to the students at Pierre Part Primary school.

The Innovative Professional Development Program provides for three teacher workshops with a duration of two to three days each. The workshops provide training to teachers regarding technology integration.



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

SPECIAL REVENUE FUNDS
JUNE 30, 2000

JOB TRAINING PARTNERSHIP ACT PROJECTS (JTPA)

The Job Training Partnership Act (JTPA) GED/Basic Education Fund is a federally funded program. The program provides services to applicants that are 14 – 21 years of age; currently enrolled at Assumption Parish School Board; one year behind in reading, mathematics, and/or English; and considered a potential drop out. The program provides academic training and instruction designed to upgrade basic academic skills and allows participants to obtain a high school diploma and/or encourages each participant to remain in school and complete his education.

The Jobs for Assumption Graduates (JAG) program provides potential school dropouts with a program of training and instruction in academics and school-to-work training.

LOUISIANA EDUCATION ACHIEVEMENT AND RESULTS NOW (LEARN)

The LEARN Fund is a federally funded grant to allow local school systems to develop a comprehensive districtwide school improvement plan. The Assumption Parish School Board used these funds for staff development, discipline workshops, and parental involvement programs.

SCHOOL FOOD SERVICE

The School Food Service program includes lunch and breakfast and is used to account for the operations of the school food service program in the parish school system during the regular school term. The basic goals of the school food service program are to serve nutritionally adequate, attractive and moderately priced meals, to help children grow socially and emotionally, to extend educational influences to the homes of school children, and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

FOREIGN LANGUAGE ASSISTANCE PROGRAM

The Foreign Language Assistance Program fosters the intellectual growth and academic achievements of participants. The program creates curriculum and evaluates materials appropriate to the French immersion setting.



ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

JUNE 30, 2000

	Title I	Title VI	IDEA	Title IV	Vocational Education	Head Start	Adult Education	Title II
Assets								
Cash and cash equivalents	\$ 21,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables	184,554	57,288	85,449	3,767	61,067	99,089	27,446	5,519
Due from other funds	-	-	-	-	326	-	141	632
Inventory	-	-	-	-	-	-	-	-
Total Assets	\$ 206,169	\$ 57,288	\$ 85,449	\$ 3,767	\$ 61,393	\$ 99,089	\$ 27,587	\$ 6,151
Liabilities and Fund Equity								
Liabilities:								
Salaries payable, payroll deductions and withholdings payable	\$ 190,834	\$ 26,796	\$ 12,547	\$ -	\$ 3,214	\$ 52,909	\$ 814	\$ -
Accounts payable	7,697	-	4,579	-	8,322	1,441	-	-
Due to other funds	7,638	30,492	68,299	3,767	49,857	44,739	26,773	6,151
Total Liabilities	206,169	57,288	85,425	3,767	61,393	99,089	27,587	6,151
Fund Equity:								
Fund balance	-	-	24	-	-	-	-	-
Total Liabilities and Fund Equity	\$ 206,169	\$ 57,288	\$ 85,449	\$ 3,767	\$ 61,393	\$ 99,089	\$ 27,587	\$ 6,151

	Project Independence	8g Programs	JTPA Programs	LEARN	School Food Service	FLAP	Total
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ 5,451	\$ -	\$ 824,450	\$ -	\$ 851,516
Receivables	-	52,133	-	20,617	-	-	596,929
Due from other funds	-	13,114	25,031	-	-	-	39,244
Inventory	-	-	-	-	23,506	-	23,506
Total Assets	\$ -	\$ 65,247	\$ 30,482	\$ 20,617	\$ 847,956	\$ -	\$ 1,511,195
Liabilities and Fund Equity							
Liabilities:							
Salaries payable, payroll deductions and withholding payable	\$ -	\$ 50,422	\$ 6,274	\$ 3,094	\$ 86,770	\$ -	\$ 433,674
Accounts payable	-	-	-	2,485	-	-	24,524
Due to other funds	-	14,825	24,208	14,201	-	-	290,950
Total Liabilities	-	65,247	30,482	19,780	86,770	-	749,148
Fund Equity:							
Fund balance	-	-	-	837	761,186	-	762,047
Total Liabilities and Fund Equity	\$ -	\$ 65,247	\$ 30,482	\$ 20,617	\$ 847,956	\$ -	\$ 1,511,195



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2000

	<u>Title I</u>	<u>Title VI</u>	<u>IDEA</u>	<u>Title IV</u>
<u>Revenues</u>				
Local Sources:				
Food Sales	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	-	-	-
Other	-	-	-	-
State Sources:				
Unrestricted grants-in-aid	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal Sources:				
Restricted grants-in-aid - subgrants	1,533,173	187,884	403,279	35,674
Commodities - United States				
Department of Agriculture	-	-	-	-
Total revenues	<u>1,533,173</u>	<u>187,884</u>	<u>403,279</u>	<u>35,674</u>
<u>Expenditures</u>				
Instruction:				
Special Education programs	1,077,213	186,815	392,442	34,134
Support services:				
Pupil support services	97,815	-	-	-
Instructional staff services	267,625	-	-	-
General administration	-	-	-	-
Plant operation and maintenance	26,652	-	-	-
Facility Acquisition	-	-	-	-
Non-Instructional Services:				
School food service	-	-	-	-
Total expenditures	<u>1,469,305</u>	<u>186,815</u>	<u>392,442</u>	<u>34,134</u>
Excess (Deficiency) of Revenues over Expenditures	<u>63,868</u>	<u>1,069</u>	<u>10,837</u>	<u>1,540</u>
Other Financing Sources (Uses)				
Operating transfers out	(63,868)	(1,069)	(13,027)	(1,540)
Operating transfers in	-	-	-	-
Total other sources (uses)	<u>(63,868)</u>	<u>(1,069)</u>	<u>(13,027)</u>	<u>(1,540)</u>
Excess (Deficiency) of Revenues and other sources over expenditures and other uses	-	-	(2,190)	-
Fund balances at beginning of year	-	-	2,214	-
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ -</u>

ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2000

	<u>Vocational Education</u>	<u>Head Start</u>	<u>Adult Education</u>	<u>Title II</u>
<u>Revenues</u>				
Local Sources:				
Food Sales	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	-	-	-
Other	-	-	-	-
State Sources:				
Unrestricted grants-in-aid	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal Sources:				
Restricted grants-in-aid - subgrants	82,332	567,486	36,652	25,981
Commodities - United States Department of Agriculture	-	-	-	-
Total revenues	<u>82,332</u>	<u>567,486</u>	<u>36,652</u>	<u>25,981</u>
<u>Expenditures</u>				
Instruction:				
Special Education programs	82,332	248,382	36,652	24,862
Support services:				
Pupil support services	-	59,379	-	-
Instructional staff services	-	202,371	-	-
General administration	-	-	-	-
Plant operation and maintenance	-	6,209	-	-
Facility Acquisition	-	51,145	-	-
Non-Instructional Services:				
School food service	-	-	-	-
Total expenditures	<u>82,332</u>	<u>567,486</u>	<u>36,652</u>	<u>24,862</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,119</u>
Other Financing Sources (Uses)				
Operating transfers out	-	-	-	(1,121)
Operating transfers in	-	-	-	-
Total other sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,121)</u>
Excess (Deficiency) of Revenues and other sources over expenditures and other uses	-	-	-	(2)
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2000

	<u>Project Independence</u>	<u>8G Programs</u>	<u>JTPA Programs</u>	<u>LEARN</u>
<u>Revenues</u>				
Local Sources:				
Food Sales	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	-	-	-
Other	-	-	-	-
State Sources:				
Unrestricted grants-in-aid	-	-	-	-
Restricted grants-in-aid	551	59,636	-	-
Federal Sources:				
Restricted grants-in-aid - subgrants	10,467	-	63,653	93,673
Commodities - United States				
Department of Agriculture	-	-	-	-
Total revenues	<u>11,018</u>	<u>59,636</u>	<u>63,653</u>	<u>93,673</u>
<u>Expenditures</u>				
Instruction:				
Special Education programs	11,018	59,636	63,653	91,951
Support services:				
Pupil support services	-	-	-	-
Instructional staff services	-	-	-	-
General administration	-	-	-	1,447
Plant operation and maintenance	-	-	-	-
Facility Acquisition	-	-	-	-
Non-Instructional Services:				
School food service	-	-	-	-
Total expenditures	<u>11,018</u>	<u>59,636</u>	<u>63,653</u>	<u>93,398</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>275</u>
Other Financing Sources (Uses)				
Operating transfers out	-	-	-	(763)
Operating transfers in	-	-	-	-
Total other sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(763)</u>
Excess (Deficiency) of Revenues and other sources over expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(488)</u>
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,325</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 837</u>

ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2000

	School Food Service	FLAP	Total
<u>Revenues</u>			
Local Sources:			
Food Sales	\$ 420,766	\$ -	\$ 420,766
Earnings on investments	14,892	-	14,892
Other	12	-	12
State Sources:			
Unrestricted grants-in-aid	107,115	-	107,115
Restricted grants-in-aid	-	-	60,187
Federal Sources:			
Restricted grants-in-aid - subgrants	1,293,599	6,723	4,340,576
Commodities - United States			
Department of Agriculture	117,815	-	117,815
Total revenues	<u>1,954,199</u>	<u>6,723</u>	<u>5,061,363</u>
<u>Expenditures</u>			
Instruction:			
Special Education programs	-	4,725	2,313,815
Support services:			
Pupil support services	-	-	157,194
Instructional staff services	-	-	469,996
General administration	-	-	1,447
Plant operation and maintenance	-	-	32,861
Facility Acquisition	-	-	51,145
Non-Instructional Services:			
School food service	2,048,976	-	2,048,976
Total expenditures	<u>2,048,976</u>	<u>4,725</u>	<u>5,075,434</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(94,777)</u>	<u>1,998</u>	<u>(14,071)</u>
Other Financing Sources (Uses)			
Operating transfers out	-	(1,998)	(83,386)
Operating transfers in	283,375	-	283,375
Total other sources (uses)	<u>283,375</u>	<u>(1,998)</u>	<u>199,989</u>
Excess (Deficiency) of Revenues and other sources over expenditures and other uses	188,598	-	185,918
Fund balances at beginning of year	<u>572,588</u>	<u>-</u>	<u>576,129</u>
Fund balances at end of year	<u>\$ 761,186</u>	<u>\$ -</u>	<u>\$ 762,047</u>

ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

DEBT SERVICE FUNDS
JUNE 30, 2000

REFUNDING BOND SERIES AND REFUNDING SALES BONDS DEBT SERVICE – To accumulate funds for payments on bonds which are due in various annual installments.



ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

COMBINING BALANCE SHEET - ALL DEBT SERVICE FUNDS

JUNE 30, 2000

	Refunding Bond Series 1999	Refunding Sales Tax Bonds	Total
<u>Assets</u>			
Cash and cash equivalents	\$ 327,452	\$ 414,549	\$ 742,001
Investments	-	912,367	912,367
Receivables	15,672	34,219	49,891
Total Assets	\$ 343,124	\$ 1,361,135	\$ 1,704,259
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Salaries and wages payable	\$ -	\$ 15	\$ 15
Accounts payable	-	35,167	35,167
Due to other funds	-	284,594	284,594
Total Liabilities	-	319,776	319,776
Fund Equity:			
Fund balance	343,124	1,041,359	1,384,483
Total Liabilities and Fund Equity	\$ 343,124	\$ 1,361,135	\$ 1,704,259



ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2000

	Refunding Bond Series 1999	Refunding Sales Tax Bonds	Total
<u>Revenues</u>			
Local Sources:			
Taxes - ad valorem	\$ 309,732	\$ -	\$ 309,732
Taxes - sales	-	852,890	852,890
Interest	14,443	48,413	62,856
Other Revenue	-	9	9
Total revenues	<u>324,175</u>	<u>901,312</u>	<u>1,225,487</u>
<u>Expenditures</u>			
General administration	11,724	11,466	23,190
Principal retirement	-	245,000	245,000
Interest	109,799	43,447	153,246
Operations and maintenance	-	489,361	489,361
Capital Outlay	-	-	-
Total expenditures	<u>121,523</u>	<u>789,274</u>	<u>910,797</u>
Excess of Revenues over Expenditures	<u>202,652</u>	<u>112,038</u>	<u>314,690</u>
Other financing sources (uses)			
Proceeds from refunding bonds	1,850,000	620,000	2,470,000
Operating transfer out	-	(284,594)	(284,594)
Payment to refunded bond escrow agent	(2,858,782)	(868,659)	(3,727,441)
Total other financing (uses)	<u>(1,008,782)</u>	<u>(533,253)</u>	<u>(1,542,035)</u>
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(806,130)	(421,215)	(1,227,345)
Fund balances at beginning of year	<u>1,149,254</u>	<u>1,462,574</u>	<u>2,611,828</u>
Fund balances at end of year	<u>\$ 343,124</u>	<u>\$ 1,041,359</u>	<u>\$ 1,384,483</u>



ASSUMPTION PARISH SCHOOL BOARD
Napoleonville, Louisiana

FIDUCIARY FUND TYPE – AGENCY FUNDS
JUNE 30, 2000

SALES TAX FUND

The Sales Tax fund is used to account for sales taxes collected by the School Board for the School Board and other governmental agencies of Assumption Parish.

SCHOOL ACTIVITY FUNDS

The activities of the various school accounts are accounted for in the school activity funds. While the funds are under the supervision of the School Board, these funds belong to the individual schools or their student bodies and are not available for use by the School Board.

ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

COMBINING BALANCE SHEET - AGENCY FUNDS

JUNE 30, 2000

	<u>Sales Tax Fund</u>	<u>Agency Funds School Activity</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ <u>2,835</u>	\$ <u>292,453</u>	\$ <u>295,288</u>
Total Assets	\$ <u>2,835</u>	\$ <u>292,453</u>	\$ <u>295,288</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Deposits due others	\$ <u>2,835</u>	\$ <u>292,453</u>	\$ <u>295,288</u>
Total Liabilities	<u>2,835</u>	<u>292,453</u>	<u>295,288</u>
Fund Equity	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Equity	\$ <u>2,835</u>	\$ <u>292,453</u>	\$ <u>295,288</u>

ASSUMPTION PARISH SCHOOL BOARD

Napoleonville, Louisiana

SCHEDULE OF COMPENSATION PAID BOARD MEMBERS

FOR THE YEAR ENDED JUNE 30, 2000

Leonard Alcorn	\$	6,000
John Beck		6,000
Wilfred Daigle		6,000
Doris Dugas		6,300
Lawrence Howell		6,000
Jessica Ourso		6,000
Henry Robichaux		6,000
Walter Thibodeaux		6,300
Reginald Washington		6,000
		<hr/>
Total	\$	<u>54,600</u>

ASSUMPTION PARISH SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed through Louisiana Department of Agriculture and Forestry - Food Distribution	10.550		\$ 117,815
Passed through Louisiana Department of Education:			
National School Lunch Program	10.555		956,463
National School Breakfast Program	10.553		333,143
National After School Snack Program	10.555		3,993
			<u>1,411,414</u>
UNITED STATES DEPARTMENT OF EDUCATION			
Foreign Language Assistance Program	84.293B	T293B60055	6,723
Passed through Louisiana Department of Education:			
Title I	84.010	00-T1-04-1	1,533,173
Title VI	84.151	00-00-04-6	187,884
IDEA - Part B	84.027	00-B1-04-5	334,203
IDEA - Part H	84.181	00-H3-04-5	17,585
IDEA - Preschool	84.173A	00P1-04-5	51,490
Drug-Free School and Communities Act	84.186	00-70-04-D	35,674
Vocational Education	84.048	28-2000-04-2B-B6	82,332
Adult Education	84.002	00-AE-23-F	36,652
Title II	84.164	00-50-04-I	25,981
Project Independence	93.561	4445	11,018
LEARN	84.276	2800PD29L	94,160
Starting Points	93.575A	280138-04	44,270
			<u>2,461,145</u>
UNITED STATES DEPARTMENT OF LABOR			
Passed through The Work Connection			
Job Training Partnership Act	17.250	100510	63,653
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN RESOURCES			
Head Start	13.600	060H0407	567,486
Total			<u><u>\$ 4,503,698</u></u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Assumption Parish School Board and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE B - FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2000, the organization had food commodities totaling \$14,399 in inventory.



Postlethwaite & Netterville

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Members of the Assumption
Parish School Board
Napolconville, Louisiana

Compliance

We have audited the compliance of Assumption Parish School Board with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. Assumption Parish School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Assumption Parish School Board's management. Our responsibility is to express an opinion on Assumption Parish School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Assumption Parish School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Assumption Parish School Board's compliance with those requirements.

In our opinion, Assumption Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000.

Internal Control Over Compliance

The management of Assumption Parish School Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Assumption Parish School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Assumption Parish School Board, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Postlethwaite & Netterville

October 24, 2000

ASSUMPTION PARISH SCHOOL BOARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2000

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of Assumption Parish School Board.
2. No reportable conditions relating to the audit of the financial statements of Assumption Parish School Board are reported in Part B of this Schedule.
3. No instances of noncompliance material to the financial statements of Assumption Parish School Board are reported in Part C of this Schedule.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for Title I expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for Assumption Parish School Board.
7. The program tested as a major program was Title I – CFDA Number 84.010.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Assumption Parish School Board was determined to be a low-risk auditee.

B. FINDINGS -- FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



ASSUMPTION PARISH SCHOOL BOARD
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2000

Compliance with State Laws and Regulations

United States Department of Agriculture
National School Lunch Program – CFDA Number 10.555

Finding 99-1 Public Contracts, Works, and Improvements

Condition: The School Board did not obtain bids for the purchase of cafeteria tables in the amount of \$27,082, as required by LRS 38:2212A(1)(a)(i).

Current Status: No similar findings were noted in the June 30, 2000 audit.

Finding 99-2 Suspension and Debarment

Condition: The School Board purchased goods in excess of \$100,000 from one vendor during June 30, 1999 without obtaining certification that the vendor has not been suspended or debarred.

Current Status: No similar findings were noted in the June 30, 2000 audit.



ASSUMPTION PARISH SCHOOL BOARD

4901 HWY. 308 • P.O. BOX 800
NAPOLEONVILLE, LOUISIANA 70390
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MEMBERS:

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JOHN BECK
WILFRED DAIGLE
DORIS DUGAS

LAWRENCE HOWELL
JESSICA OURSO
HENRY ROBICHAUX
WALTER THIBODEAUX
REGINALD WASHINGTON

February 6, 2001

Dr. Daniel G. Kyle, CPA, CFE
Secretary
Legislative Audit Advisory Council
State of Louisiana
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

Please have this communication serve as this Board's response to your letter dated February 1, 2001. In this letter you requested management's corrective action plan addressing the issues noted in the management letter.

1. In regards to a different accounting system being used to account for the sales tax department, please be advised that steps are being taken to utilize the current system to account for the sales tax department. It is anticipated that this will be completed by July 1, 2001.
2. With the implementation of the item addressed in #1, this issue will also be resolved. The sales tax department disbursements will be reviewed, approved, and printed within the same central accounting system utilized by all other departments of the School Board. The use of a signature stamp will be discontinued.
3. A new intergovernmental agreement between the School Board, the Police Jury, and the Village of Napoleonville has been negotiated and approved by all parties. This agreement contains timelines as to when collection fees will be set for the upcoming fiscal years. A copy of the agreements is attached for your records.
4. Currently the delinquency rate for sales tax clients is 9%, which is down from the average of 14%. Steps are being taken to reduce the delinquency rate and to reduce the amount of time allowed in the process.

KYLE, p. 2
February 6, 2001

Should you require any additional information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, reading "Malcolm Duplantis". The signature is written in a cursive, flowing style with a prominent initial "M".

Malcolm M. Duplantis, Ph.D.
Superintendent
Assumption Parish Public Schools

Enc.

DORIS DUGAS
PRESIDENT

WILFRED DAIGLE
VICE-PRESIDENT

MALCOLM M. DUPLANTIS, Ph.D.
SUPERINTENDENT

ASSUMPTION PARISH SCHOOL BOARD

4901 HWY. 308
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Office of the Superintendent
mduplantis@assumption.k12,la.us

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LAWRENCE HOWELL
JESSICA OURSO
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WALTER THIBODEAUX
REGINALD WASHINGTON

October 31, 2000

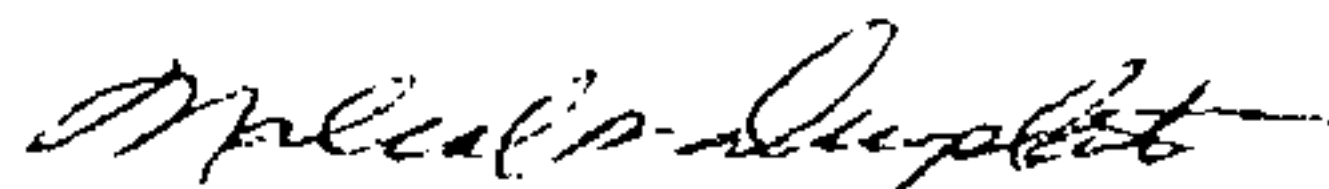
Mayor Darrell Jupiter
Village of Napoleonville
Post Office Box 6
Napoleonville, LA 70390

RE: Intergovernmental Agreement

Dear Mayor Jupiter:

Enclosed is a copy of the signed Intergovernmental Agreement between the Village of Napoleonville and the Assumption Parish School Board for your files. The original will be retained at the School Board Office.

Sincerely,



Malcolm M. Duplantis, Ph.D.
Superintendent
Assumption Parish School System

cdc

"An Equal Opportunity Employer"

The Assumption Parish School Board does not discriminate on the basis of race, color, national origin, sex or disability in providing access to programs, activities, benefits or services.

STATE OF LOUISIANA
PARISH OF ASSUMPTION

INTERGOVERNMENTAL AGREEMENT

THE VILLAGE OF NAPOLEONVILLE, represented herein by DARRELL C. JUPITER, MAYOR of the Village of Napoleonville (The Village), by authority of a resolution at a general meeting of The Village on ^{October} 12, 2000, and

THE ASSUMPTION PARISH SCHOOL BOARD, (The Board), the governing authority of the Public Schools in the Parish of Assumption, represented herein by the President, DORIS DUGAS by authority of a resolution of The Board at a regular meeting on ^{October} 18, 2000, declare that:

WHEREAS, By Certain Ordinance(s) (The Ordinance) there was authorized within the Village of Napoleonville Sales Tax District, State of Louisiana, a Sales & Use Tax, such Tax having been authorized at a special election.

Therefore, and in accordance with and by the power granted by the Constitution and the various Laws of this State including, but not limited to LA R.S. 33:2844, the parties agree and contract as provided herein.

- A) 1. The Board does hereby contract and agree to collect the tax imposed by the aforementioned Ordinance, through its Sales and Use Tax Department and the Chief Administrative Officer thereof, and to collect any other revenues, penalties, or fees as may be collected pursuant to the Ordinance. The parties agree that the Board shall remit the funds so collected to The Village monthly. The Board shall also remit any interest earned from the deposit of any Tax, penalties, fees and other revenues collected to The Village monthly.
2. In consideration for the services rendered, The Board shall retain, from the funds collected pursuant to the Ordinance, the following sums:
- a) The Village's pro-rata share of the overhead cost, operating expenses and audit cost incurred by The Board in its collection of taxes for itself and other public entities and municipalities. The Village's pro-rata share of the aforementioned cost and expenses is the ratio of the taxes collected by The Board for The Village to the total taxes collected by The Board for itself and other public entities and municipalities including The Village in the prior fiscal year. Forty-five (45) days prior to the commencement of each Fiscal Year/Renewal Term, The Board shall submit to The Village the overhead cost and operating expense for the upcoming Fiscal Year. The overhead cost and operating expenses include but are not limited to those described on Exhibit "A" and "B" which are attached hereto and made a part hereof.
3. The Board through its Sales and Use Tax Department, shall furnish a detailed report, to The Village, reflecting the amount of Tax, penalties, fees, and other revenues collected. The aforementioned report shall also include any interest earned from the deposit of any Tax, penalties, fees and other revenues collected.

- B) The Board shall have complete control and authority to enforce any and all provisions of the Ordinance, and the resolution, and The Board shall have the duty and authority to represent all parties in all matters necessary for the assessment, levy, collection or enforcement of the ordinance and the resolution including, but not limited to, the institution of litigation necessary for collection.
- C) The Village hereby agrees to hold The Board harmless from any liability, claim, or demand for injury to property or person, arising out of, or in any way connected to, The Board's actions pursuant to this agreement. The Village expressly agrees to provide a legal defense to The Board and to indemnify The Board against any loss suffered by The Board in connection with any claim or demand by any person or persons arising out of this operation of this agreement, except that The Village shall not defend, indemnify, or hold The Board, or any agent or employee, harmless from any loss, claim, demand or suit arising out of illegal or willfully malicious act of prosecution by The Board, or any agent or employee thereof.
- D) The Board shall not bear any responsibility to The Village in matters of the budget of The Village.
- E) The effective date of the Collection Section of this agreement is July 1, 2000.
- F) The effective date of the collection fees above outlined is July 1, 2000.
- G) The term of this agreement shall be one (1) year commencing retroactively on July 1, 2000 and ending on June 30, 2001 and this agreement shall be automatically renewed for each Fiscal Year (July 1 to June 30) thereafter unless either party notifies the other party in writing thirty (30) days prior to the commencement of any renewal term.

Thus done and signed on the dates indicated in the Parish of Assumption in the presence of the undersigned, competent witnesses.

Napoleonville, Louisiana, this 12th date of OCTOBER, 2000.

WITNESSES:

Mary B. Terry
Debra Wilkins

VILLAGE OF NAPOLEONVILLE

Darrell C. Jupiter
DARRELL C. JUPITER
MAYOR, VILLAGE OF NAPOLEONVILLE

Napoleonville, Louisiana, this 18th date of October, 2000.

WITNESSES:

Chantal Quasson
Florence M. Hack

ASSUMPTION PARISH SCHOOL BOARD

Doris Dugas
DORIS DUGAS
PRESIDENT, SCHOOL BOARD

ASSUMPTION PARISH SCHOOL BOARD
SALES & USE TAX DEPARTMENT
FIXED OVERHEAD COSTS

EXHIBIT A

Sep-00

DESCRIPTION		SCHOOL BOARD COST YRLY	SALES TAX DEPT PORTION YRLY	AVERAGE MONTHLY COST	AVERAGE MONTHLY TOTALS
Sales Tax Administrator					
Salary		\$37,775.00	\$37,775.00	\$2,148.00	
Medicare	1.45%	547.75	547.75	45.65	
Retirement	14.10%	5,326.42	5,326.42	443.87	
Workers Compensation	0.81%	305.99	305.99	25.50	
Insurance		474.24	474.24	39.52	
TOTALS - TAX ADMINISTRATOR		44,430.39	44,430.39	3,702.53	3,702.53
Sales Tax Secretary					
Salary		17,504.00	17,504.00	1,458.67	
Medical care	1.45%	253.81	253.81	21.15	
Retirement	14.10%	2,468.06	2,468.06	205.67	
Workers Compensation	0.81%	141.78	141.78	11.82	
Insurance		474.24	474.24	39.52	
TOTALS - SALES TAX SECRETARY		20,841.89	20,841.89	1,736.82	1,736.82
COE Worker					
4 hrs per day/20 days per month/9 months per year					
7 hrs per day/20 days per month/3 months per year					
1140 hrs per year	1.40%	5,871.00	5,871.00	489.25	489.25
Overhead Costs	\$5.15	383,848.95	18,252.36	1,521.03	1,521.03
TOTAL FIXED OVERHEAD:		\$455,012.24	\$89,395.65	\$7,449.64	\$7,449.64

ASSUMPTION PARISH SCHOOL BOARD
SALES & USE TAX DEPARTMENT
OPERATING EXPENSES

EXHIBIT B

DESCRIPTION		SCHOOL BOARD COST YRLY	SALES TAX DEPT PORTION YRLY	AVERAGE MONTHLY COST	AVERAGE MONTHLY TOTALS
Office Supplies			1,400.00	116.67	116.67
Seminars/Conferences			\$500.00	41.67	41.67
Travel Expense			2,000.00	166.67	166.67
Equipment/Furniture Purchases			16,000.00	1,333.33	1,333.33
Bulk-Rate Postage			3,500.00	291.67	291.67
Research Software updates			500.00	41.67	41.67
Insurance - Fidelity Bond			100.00	8.33	8.33
Legal			500.00	41.67	41.67
Other operating expenses			1,000.00	83.33	83.33
TOTAL OPERATING EXPENSES			\$ 25,500.00	\$ 2,125.00	\$ 2,125.00

DORIS DUGAS
PRESIDENT

WILFRED DAIGLE
VICE-PRESIDENT

MALCOLM M. DUPLANTIS, Ph.D.
SUPERINTENDENT

ASSUMPTION PARISH SCHOOL BOARD

4901 HWY. 308
NAPOLEONVILLE, LOUISIANA 70390
PHONE: (504) 369-7251 • FAX: (504) 369-2530

Office of the Superintendent
mduplantis@assumption.k12.la.us

MEMBERS:
LEONARD ALCORN
JOHN BECK
WILFRED DAIGLE
DORIS DUGAS

LAWRENCE HOWELL
JESSICA OURSO
HENRY ROBICHAUX
WALTER THIBODEAUX
REGINALD WASHINGTON

October 31, 2000

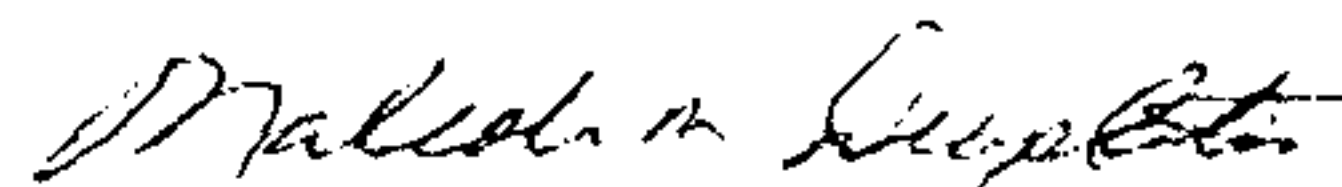
Mr. Martin S. Triche, President
Assumption Parish Police Jury
Post Office Box 520
Napoleonville, LA 70390

RE: Intergovernmental Agreement

Dear Marty:

Enclosed is a copy of the signed Intergovernmental Agreement between the Assumption Parish Police Jury and the Assumption Parish School Board for your files. The original will be retained at the School Board Office.

Sincerely,



Malcolm M. Duplantis, Ph.D.
Superintendent
Assumption Parish School System

cdc

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The Assumption Parish School Board does not discriminate on the basis of race, color, national origin, sex or disability in providing access to programs, activities, benefits or services.

Feb-08-01 09:51A

STATE OF LOUISIANA
PARISH OF ASSUMPTION

INTERGOVERNMENTAL AGREEMENT

THE ASSUMPTION PARISH POLICE JURY, represented herein by MARTIN S. TRICHE, PRESIDENT of the Assumption Parish Police Jury (The Jury), by authority of a resolution at a general meeting of The Jury on 4-27, 2000, and

THE ASSUMPTION PARISH SCHOOL BOARD, (The Board), the governing authority of the Public Schools in the Parish of Assumption, represented herein by the President, DORIS DUGAS by authority of a resolution of The Board at a regular meeting on ^{October} 18, 2000, declare that:

WHEREAS, By Certain Ordinance(s) (The Ordinance) there was authorized within the Parish of Assumption, State of Louisiana, a Sales & Use Tax, such Tax having been duly authorized.

Therefore, and in accordance with and by the power granted by the Constitution and the various Laws of this State including, but not limited to LA R.S. 33:2844, the parties agree and contract as provided herein.

- A) 1. The Board does hereby contract and agree to collect the tax imposed by the aforementioned Ordinance, through its Sales and Use Tax Department and the Chief Administrative Officer thereof, and to collect any other revenues, penalties, or fees as may be collected pursuant to the Ordinance. The parties agree that the Board shall remit the funds so collected to The Jury monthly. The Board shall also remit any interest earned from the deposit of any Tax, penalties, fees and other revenues collected to the Jury monthly.
2. In consideration for the services rendered, The Board shall retain, from the funds collected pursuant to the Ordinance, the following sums:
- a) The Jury's pro-rata share of the overhead cost, operating expenses and audit cost incurred by The Board in its collection of taxes for itself and other public entities and municipalities. The Jury's pro-rata share of the aforementioned cost and expenses is the ratio of the taxes collected by The Board for The Jury to the total taxes collected by The Board for itself and other public entities and municipalities including The Jury in the prior fiscal year. Forty-five (45) days prior to the commencement of each Fiscal Year/Renewal Term, The Board shall submit to The Jury the overhead cost and operating expense for the upcoming Fiscal Year. The overhead cost and operating expenses include but are not limited to those described on Exhibit "A" and "B" which are attached hereto and made a part hereof.
3. The Board through its Sales and Use Tax Department, shall furnish a detailed report, to The Jury, reflecting the amount of Tax, penalties, fees, and other revenues collected. The aforementioned report shall also include any interest earned from the deposit of any Tax, penalties, fees and other revenues collected.
- B) The Board shall have complete control and authority to enforce any and all

provisions of the Ordinance, and the resolution, and The Board shall have the duty and authority to represent all parties in all matters necessary for the assessment, levy, collection or enforcement of the ordinance and the resolution including, but not limited to, the institution of litigation necessary for collection.

- C) The Jury hereby agrees to hold The Board harmless from any liability, claim, or demand for injury to property or person, arising out of, or in any way connected to, The Board's actions pursuant to this agreement. The Jury expressly agrees to provide a legal defense to The Board and to indemnify The Board against any loss suffered by The Board in connection with any claim or demand by any person or persons arising out of this operation of this agreement, except that The Jury shall not defend, indemnify, or hold The Board, or any agent or employee, harmless from any loss, claim, demand or suit arising out of illegal or willfully malicious act of prosecution by The Board, or any agent or employee thereof.
- D) The Board shall not bear any responsibility to The Jury in matters of the budget of The Jury.
- E) The effective date of the Collection Section of this agreement is July 1, 2000.
- F) The effective date of the collection fees above outlined is July 1, 2000.
- G) The term of this agreement shall be one (1) year commencing retroactively on July 1, 2000 and ending on June 30, 2001 and this agreement shall be automatically renewed for each Fiscal Year (July 1 to June 30) thereafter unless either party notifies the other party in writing thirty (30) days prior to the commencement of any renewal term.

Thus done and signed on the dates indicated in the Parish of Assumption in the presence of the undersigned, competent witnesses.

Napoleonville, Louisiana, this 6th date of October, 2000.

WITNESSES:

Vincent M. Lewis

Samuel H. Allen

ASSUMPTION PARISH POLICE JURY

Martin S. Triche

PRESIDENT

Napoleonville, Louisiana, this 19th date of October, 2000.

WITNESSES:

Reginald D. Phares

Flannery M. Heck

ASSUMPTION PARISH SCHOOL BOARD

Doris Dugas

DORIS DUGAS

PRESIDENT, SCHOOL BOARD

**ASSUMPTION PARISH SCHOOL BOARD
SALES & USE TAX DEPARTMENT
FIXED OVERHEAD COSTS**

EXHIBIT A

Sep-00

DESCRIPTION		SCHOOL BOARD COST YRLY	SALES TAX DEPT PORTION YRLY	AVERAGE MONTHLY COST	AVERAGE MONTHLY TOTALS
Sales Tax Administrator					
Salary		\$37,776.00	\$37,776.00	\$3,148.00	
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Retirement	14.10%	5,326.42	5,326.42	443.87	
Workers Compensation	0.81%	305.99	305.99	25.50	
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Sales Tax Secretary					
Salary		17,504.00	17,504.00	1,458.67	
Medicare	1.45%	253.81	253.81	21.15	
Retirement	14.10%	2,468.06	2,468.06	205.67	
Workers Compensation	0.81%	141.78	141.78	11.82	
Insurance		474.24	474.24	39.52	
TOTALS - SALES TAX SECRETARY		20,841.89	20,841.89	1,735.82	1,735.82
COE Worker					
4 hrs per day/20 days per month/9 months per year					
7 hrs per day/20 days per month/3 months per year	1140				
1140 hrs per year					
Overhead Costs	\$5.15	5,871.00	5,871.00	489.25	489.25
	\$283,868.95	383,868.95	18,252.35	1,521.03	1,521.03
TOTAL FIXED OVERHEAD:		\$455,012.24	\$89,395.65	\$7,449.64	\$7,449.64

**ASSUMPTION PARISH SCHOOL BOARD
SALES & USE TAX DEPARTMENT
OPERATING EXPENSES**

EXHIBIT B

DESCRIPTION		SCHOOL BOARD COST YRLY	SALES TAX DEPT PORTION YRLY	AVERAGE MONTHLY COST	AVERAGE MONTHLY TOTALS
Office Supplies			1,400.00	116.67	116.67
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Travel Expense			2,000.00	166.67	166.67
Equipment/Furniture Purchases			15,000.00	1,250.00	1,250.00
Bulk-Rate Postage			3,500.00	291.67	291.67
Research Software updates			900.00	75.00	75.00
Insurance - Fidelity Bond			100.00	8.33	8.33
Legal			900.00	75.00	75.00
Other operating expenses			1,000.00	83.33	83.33
TOTAL OPERATING EXPENSES			\$ 25,500.00	\$ 2,125.00	\$ 2,125.00



Postlethwaite & Netterville

A Professional Accounting Corporation
Associated Offices in Principal Cities of the United States
www.pncpa.com

RECEIVED
LEGISLATIVE AUDITOR

2000 DEC 27 AM 10:45

October 24, 2000

The Superintendent and Members of
the Assumption Parish School Board
Napoleonville, Louisiana

In planning and performing our audit of the general purpose financial statements of Assumption Parish School Board for the year ended June 30, 2000, we considered the School Board's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. We previously reported on the School Board's internal control in our report dated October 24, 2000. This letter does not affect our report on the June 30, 2000 general purpose financial statements.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with management, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Comments

- ◆ The sales tax department uses a different program for its accounting system than that of the School Board's central accounting program. This is the only fund that uses an accounting system, which differs from the School Board's system.

All funds should use the same central accounting system to record their transactions.

- ♦ The sales tax accountant approves purchase orders, prints the checks, and during fiscal year ended June 30, 2000 obtained and has control of a signature stamp with the signatures of the Superintendent and the President of the Board. This results in there being no segregation of duties or controls over purchases and cash disbursements within the sales tax department.

There should be some segregation of duties regarding purchases and cash disbursements. Purchases from the sales tax department should follow standard School Board purchasing policy.

- ♦ The collection fees charged to the tax jurisdictions of Assumption Parish during the fiscal year did not agree to the intergovernmental agreements.

Approval of estimated expenditures of the sales tax department should be obtained from the tax jurisdictions prior to the start of each fiscal year. Any changes to these estimates should also be approved by the respective entities before they are implemented.

- ♦ Delinquent statements are sent to sales tax customers on the 10th of the month following the due date of the taxes. The customer is given 10 days to respond to the delinquent statement. Subsequent to the 10-day period, the sales tax director will contact the customer to discuss the delinquency. After approximately 3 months have passed, the customer is then sent a proposed assessment of taxes that must be paid within 30 days. If no payment is received, the customer is sent a final tax assessment that gives the customer 15 days to pay the taxes. The customer is then turned over to the District Attorney's Office for suit to be filed if no payment is received. Therefore, once a customer is delinquent, it takes approximately 5 ½ months before a suit is filed against a customer.

We recommend the sales tax department give customers one month from the date delinquent statements were sent to respond. If the customer does not respond the account should be turned over to the District Attorney's Office for collection.

This information is intended for the use of the Superintendent, Members of the School Board, and management of the Assumption Parish School Board and is a matter of public record.

Poeththumite & Nettivill

